IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.240 OF 2006

The Commissioner of Central Excise &
Customs ....Appellants

Vs.

M/s.Sagar Metals ...Respondents

Mr. A.S. Rao with Ms. Aanamic Malhotra for the Appellant.
None for respondent.

CORAM : F.I. REBELLO &
J.P. DEVADHAR, JJ.
DATED : 11TH OCTOBER 2007

P.C.

. Learned Counsel draws our attention to the amendment to Rule 16 of the Central Excise Rules 2002. The amendment is effective for the period between 29th May, 2003 to 8th July, 2004 both days inclusive. The show cause notice would indicate that the period covered is July,2003 to March, 2004. That being the case that would be covered by the Rule as amended. Once that be the case, the question of law as framed would not arise. Consequently Appeal dismissed.

(J.P. DEVADHAR, J.) (**F.I. REBELLO**, J)